

HIGH COURT OF SIKKIM : GANGTOK
Record of Proceedings

IA No. 01/2025
IN
Tax App. No.101/2025 (Filing No.)

COMMISSIONER OF CENTRAL GOODS AND
SERVICES TAX AND CENTRAL EXCISE

APPLICANT
/APPELLANT (S)

VERSUS

M/S INTAS PHARMA LTD.

RESPONDENT (S)

For Applicant/Appellant: Ms. Sangita Pradhan, Deputy Solicitor General of India assisted by Ms. Sittal Balmiki and Ms. Natasha Pradhan, Advocates.

For Respondent : None.

Date: 04/09/2025

CORAM:

HON'BLE MR. JUSTICE BISWANATH SOMADDER, CHIEF JUSTICE
HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE

...

ORDER : (per the Hon'ble, the Chief Justice)

This is an application under section 5 of the Limitation Act, 1963, praying for condonation of delay of 27 days in filing of a statutory appeal against the final order dated 21st November, 2024, passed by the learned Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata. On a bare perusal of the application, we notice that neither the period of delay has been properly or sufficiently explained nor is the computation of delay set-out in the pleadings. If the impugned order was passed on 21st November, 2024, nowhere in the application it has been stated whether the said order was uploaded in the official website of the learned Tribunal or not. Rather, the applicant has stated that the said order was received by the applicant/ appellant only on 20th January, 2025. If the impugned order had been duly uploaded in the official website of the learned Tribunal, it would have entered public domain and was not required to be physically received by the applicant/appellant. Computation of delay would then have to be made accordingly.

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As stated hereinabove, the computation of delay has not been set-out in the pleadings nor has the period of delay been properly or sufficiently explained and on these grounds alone, the instant application is liable to be dismissed and stands accordingly dismissed with costs assessed at Rs.3,000/- (Rupees three thousand only), which shall be paid by the deponent out of his own pocket to the Sikkim State Legal Services Authority within a period of 10 (ten) days from date.

If the above amount is deposited with the Sikkim State Legal Services Authority by the deponent, the applicant/appellant will be at liberty to file a fresh application seeking condonation of delay, which will be taken up for consideration on the next date, i.e., 23rd September, 2025.

(Meenakshi Madan Rai)
Judge

(Biswanath Somadder)
Chief Justice

Jk/ds/avi